

ilplcmc 69

GREAT BRITAIN	11 IRONMONGER LANE MIDDLESBROUGH BARROW-IN-FURNESS	LONDON E.C. YORK CARDIFF	SWANSEA LEEDS DARLINGTON	GLASGOW
CANADA	MONTREAL	WINNIPEG	MOOSE JAW	VANCOUVER
UNITED STATES OF AMERICA	NEW YORK BOSTON PHILADELPHIA WASHINGTON NEW ORLEANS	PITTSBURGH CHICAGO MILWAUKEE ST LOUIS	KANSAS CITY ST JOSEPH ST PAUL MINNEAPOLIS	SALT LAKE CITY SPOKANE PORTLAND SAN FRANCISCO
FRANCE	PARIS			
EGYPT	CAIRO	ALEXANDRIA		

FT.

W.B. PEAT & CO

SIR W. B. PEAT  
G. B. NANCARROW  
F. M. BAIN  
J. A. FORSTER  
R. B. PETRE  
W. H. PEAT

*Private*

125, Ramsden Square.

Barrow-in-Furness 25th March 1914.

Telegrams, "VERITATEM, BARROW-IN-FURNESS"

Telephone No 127

Miss C. M. Mason,  
Scale How,  
AMBLESIDE.

Dear Madam,

We are sending you today per parcels post:-

- (1) Cash Book
- (2) Ledger.
- (3) Housekeeping Book (Scale How)
- (4) Housekeeping Book (Fairfield)
- (5) Summary of Petty Cash.
- (6) Paying in Slip Book.
- (7) Practising school counterfoil Receipt Book.
- (8) Envelope containing Income Tax receipts, receipts for Gas and Water, and Receipts for rent and Instalments of Purchase money.
- (9) Copy of Statement we propose sending to the Surveyor of Taxes.

Kindly acknowledge receipt. We will not send the Statements to the Surveyor of Taxes before Saturday in case ~~the~~ there is



W.B.P. &amp; Co To Miss C. M. Mason,

25th March 1914 PAGE 2

any point upon which you wish to have further explanation.

You will see that we have increased the amount of cash received on the 22nd April for Parents Union School Fees by 10/- in order to make it agree with the Bank Book. We do not, however, know the name of the person who paid the 10/-, and shall be glad if you will fill it in *the Cash Book*

We have entered the sum of £13.6.8 as having been received for Students' Fees on the 11th July. Please fill in the name of the person from whom it was received.

We have also entered a sum <sup>of</sup> ~~eg~~ £1.1.0 as received for Parents' Union School Fees on the 31st December, 1913. Please fill in the name of the person from whom it was received.

The receipt for Gas and Water which we are returning to you is for £6.3.8, but the amount entered in the Bank Book is £5.9.5. We have altered the amount in the Cash Book to agree therewith. Is it possible that you have paid the balance of 14/3 in cash?

You will see from the summary at the end of the Cash Book that we have balanced that book with the Bank Books. <sup>also</sup> You will find on page 131 of the Ledger that we have balanced the Income and Expenditure Account for the year.

Yours faithfully,

*W.B. Peat*



Summary of Receipts and Expenditure during year ending 31st Dec. 1913.

<u>RECEIPTS.</u>									
Fees				£	4,796	13	2		
<u>EXPENDITURE</u>									
Rents									
Scale How £227.10.0 (less rent of Field £15)	212	10	0						
Scale How - Acknowledgement for Greenhouse		2	6						
Fairfield	45	0	0	257	12	6			
Rates, Gas & Water									
Scale How	81	17	0						
Fairfield	20	12	6	102	9	6			
				£	360	2	0		
<u>Less</u>									
Portion of above relating to Summer vacation when Scale How let furnished:-									
3/5 of £227.10.0 Rent (£35) & £ 31.17.0 Rates, etc (£12)				48	0	0			
				£	312	2	0		
Taxes				52	11	7			
Provisions, Servants' Wages, Coal, and Upkeep of House and Garden (less Sales of Garden Produce, etc.)				(A)	1,983	0	7		
Salaries, Examination Fees & Lectures, Books, Printing, Stationery, Handicrafts, Postages & Petty Expenses				(B)	1,153	5	3		
Professional Attendance & Accountants Charges				10	18	8	3,511	18	1
				Profit	£	1,284	15	1	
<u>Add</u>									
Rent received for letting house furnished during Summer vacation	130	0	0						
<u>Less</u>									
Proportion of Rents, Rates, etc., applicable to same	48	0	0	82	0	0			
Interest received on payments made on account of Purchase money of Scale How				52	10	0			
Bank Interest, less Commission, etc.				3	4	4	137	14	4
Total Net Profit							1,422	9	5

PARTICULARS OF PROVISIONS, SERVANTS' WAGES, COAL, ETC.

	£	s	d
Housekeeping, Servants' Wages & Household Utensils	1,495	17	8
Additional Board & Lodgings	77	5	0
Upkeep and Repairs of House Buildings, Furniture, etc. 2023.15.5 (less miles 25.0.0)	320	15	3
Coal	13	12	4
Garden Expenses 29.12.10, 1924 Miles 2.2.6		10	4
	1,983	0	7

PARTICULARS OF SALARIES, EXAMINATION FEES & LECTURES, BOOKS, PRINTING, STATIONERY, ETC. (B)

	£	s	d
Salaries	774	15	9
Examination Fees & Lectures	168	14	8
Books, Printing, Stationery & Handicrafts	124	15	0
Petty Cash, Postages, etc.	42	17	0
Licenses	2	18	6
Accident, Health & Home Insurance	29	5	8
	1,153	5	3



## RECONCILIATION STATEMENT.

## Cash Balance at 31st January, 1913:-

Cash in Bank on General Account	£	237	11	11	
Less					
Due to Bankers on Fairfield Account	£	25	8	11	
Due to Housekeeping Account (Scale How)		29	10	11	
Due to Housekeeping Account (Fairfield)		9	13	1	
Due to Petty Cash Account		14	3		
		66	2	2	171 9 8

## Add

Net Profit for the year		1,422	9	5	
Less					
Personal Expenses	£	230	1	7	
Subscriptions and Donations		80	15	1	
Installments of Purchase Money for "Scale How"		500	0	0	
		810	16	8	611 12 9

## Cash Balance at 31st December, 1913:-

Cash in Bank on General Account	£	855	13	8	
Petty Cash in hand		13	10		
Less					
Due to Bankers on Fairfield Account	£	42	10	9	
Due to Housekeeping Account (Scale How)		52	4	9	
Due to Housekeeping Account (Fairfield)		2	15	1	
		77	10	7	733 2 5

W.B. PEAT &amp; Co

SIR W. B. PEAT  
G. B. HANCAIRROW  
F. H. BAIN  
J. A. FORSTER  
R. B. PETRE  
W. H. PEAT

FT.

GREAT BRITAIN

CANADA

UNITED STATES  
OF AMERICA

FRANCE

EGYPT

11, HORNMONTER LANE, LONDON, E.C.  
MIDDLESBROUGH  
BARROW-IN-FURNESS

MONTREAL

NEW YORK

BOSTON

PHILADELPHIA

WASHINGTON

NEW ORLEANS

PARIS

CAIRO

YORK, E.C.

CARDIFF

WINNIPEG

PITTSBURGH

CHICAGO

MILWAUKEE

ST. LOUIS

ALEXANDRIA

SWANSEA

LEEDS

DARLINGTON

MOOSE JAW

KANSAS CITY

ST. JOSEPH

ST. PAUL

MINNEAPOLIS

GLASGOW

VANCOUVER

SALT LAKE CITY

SPokane

PORTLAND

SAN FRANCISCO

125, Ramsden Square

Barrow-in-Furness 29th April 1914.

Telegrams: "VERITATEM, BARROW-IN-FURNESS"

Telephone No 127

Miss C. M. Mason,

Scale How,

AMBLESIDE.

Dear Madam,

College Accounts.

On the 25th ultimo we sent you a summary of the Receipts and Expenditure during the year ending 31st December, 1913, and the Surveyor of Taxes has accepted the figures contained therein. We now enclose a Statement showing the amount you will have to pay under Schedule "D" (assuming that the rates are not increased in the forthcoming Budget) for the year ending 5th April, 1915.

You are assessed for £3.10.0 under Schedule "B" in respect of a field. On the understanding that this field is used in connection with the school and not for your own private use, the Surveyor has allowed this amount to be deducted from the Schedule "D" Assessment.

We return herewith the form of Income Tax Return, which we have filled up. We shall be glad if you will sign and date the declaration on pages 2 and 3, and thereafter forward the Statement direct to the Assessor of Taxes, Ambleside, in



W.B.P & Co To Miss C. M. Mason

p7cmc69  
29th April 1914 PAGE 2

the envelope enclosed for that purpose.

You will observe from page 3 of the Return that the figures there are stated to be your total Income from all sources. Of course if you are in receipt of any other Income it should be shown in the Statement.

Yours faithfully,

*W B P & Co*

If you prefer to send the Statement back to us <sup>after it is completed</sup> ~~we will~~ we will forward same direct to the Surveyor of Taxes.

*W B P & Co*

MISS J. M. WASON, SCALE HOW, ADEPSTON.

Assessment figure for year ending 5th April, 1915, as agreed  
with the Surveyor of Taxes.

School Profits

1911 - As formerly agreed 2709  
Less  
Schedule "I" 310/- 706

1912 - As formerly agreed 1174  
Less  
Schedule "B" 310/- 1170

1913 - As per W. H. Pent & Co's  
Statement 21285

Add  
Taxes (not includ-  
ing House Duty  
28.9.0) 43

Miss Wason's own  
Rent, Board, etc. 100 1428

Less  
Schedule "B" 310/- 1424

£ 3300

Net Assessment for year 1914/1915

£ 1100

Letting Furnished

£ 82  
~~52~~

Interest received

£ 56

T A X			
Rate	Amount		
9d	41	5	0
1/2	4	15	3
1/2	3	5	4
£	49	6	0



Summary of Receipts and Expenditure during year ending 31st December, 1916.

RECEIPTS.

Fees

£ 4,003 7 .

EXPENDITURE.

Rents:-

Scale How £227.10.0. less Rent of Field £15

£ 212 10 .

Scale How - acknowledgment for Greenhouse  
Fairfield

45 2 6

257 12 6

Rates, Gas & Water

Scale How

£ 78 9 11

Fairfield

18 14 3

97 4 2

354 16 8

Less

Portion of above relating to Summer Vacation when Scale How is let furnished:-

8/52nds of £227.12.6 Rent (£35. 0. 0)  
" £ 78. 9.11 Rates (£12. 1. 6)

47 1 6

307 15 2

Income Tax (for 2 years)

422 13 4

Provisions, Servants' Wages, Coal & Upkeep of House & Garden (less Sales of Garden Produce, &c.)

1,973 8 11½

Salaries, Examination Fees, & Lectures, Books, Printing, Stationery, Handicrafts, Postages, & Petty Expenses

1,121 . 8½

Professional Attendance & Accountants' Charges

23 1 . 3,847 19 2

Profit £ 155 7 10

Add

Rent received for letting House furnished during Summer Vacation

£ 130 . .

Less

Proportion of Rents, Rates, &c. applicable to same

47 1 6

82 18 6

Interest received on payments made on account of Purchase Money of Scale How Bank Interest, less Commission

93 15 .  
15 11 8

£4/10/- & Exchequer Bonds

£3/8/11  
7 18 11

200 4 1

Total Net Profit £355 11 11

MISS C.M. MASON. SCALE HOW. AMBLESIDE.

Assessment figure for the year ending 5th April, 1917.

	£	£
<u>SCHOOL PROFITS</u>		
1914, as previously agreed	1,573	
<u>Less</u>		
Schedule "B"	3	1,570
1915, as previously agreed	613	
<u>Less</u>		
Schedule "B"	9	604
1916 as per W. E. Peat & Co's Statement	155	
<u>Add</u>		
Taxes (two years)	£ 423	
<u>Less</u>		
Two years House Duty	£ 19	
Two years Schedule "B"	21 40	383
Miss Mason's own Rent, Board, etc.	125	663
		3) 2,837
		x 946
<u>LETTING FURNISHED</u>		83
<u>INTEREST RECEIVED</u>		117
<u>Total</u>	£	1,146

x  
Tax on this amount to be charged at 'Earned' rate.



(A) SUMMARY OF RECEIPTS.

	£	s.	d.
Students' Fees	2,332	10	.
Parents' Union School	1,130	17	.
Practising School Fees	540	.	.
	£ 4,003	7	.

(B) PARTICULARS OF PROVISIONS, SERVANTS' WAGES, COAL, ETC.

Housekeeping, Servants' Wages, & Household Utensils	£	1,624	2	4½
Upkeep & Repairs of House, Buildings, Furniture, &c.		187	3	.
Coal and Coke		165	19	1
Garden Expenses £9.4.6, less Sales £13.0.0		Cr. 3	15	6
	£	1,973	8	11½

(C) PARTICULARS OF SALARIES, EXAMINATION FEES, & LECTURES,  
BOOKS, PRINTING, STATIONERY, ETC.

Salaries	£	807	4	6
Examination Fees & Lectures		136	5	6
Books, Printing, Stationery, & Handicrafts		105	3	.
Petty Cash, Postages, &c.		43	5	5½
Licenses		2	11	.
Accident, Health, & House Insurance		28	5	.
	£	1,122	14	5½
<u>Less</u> Sale of Waste Paper		1	13	9
	£	1,121	.	8½

125, RAMSDEN SQUARE,

BARROW-IN-FURNESS.

28th August, 1917.

MISS MASON,

Dr to

W. B. PEAT & CO.

Examining the Books of your College for the  
year ending 31st December, 1916, preparing  
Income Tax Return, and agreeing same with  
the Surveyor of Taxes.

Fee for same £4. 4. 0

Preparing claims for reduction of Income Tax  
Assessments for the years 1915/16 and  
1916/17 on account of diminution of  
Profits, and corresponding with Surveyor  
of Taxes thereon, with the following results:-

Year 1915/16 - Relief of £22.13.7 allowed

" 1916/17 do. " 34.16.0 "

Total relief £ 57. 9. 7

Fee for same £2. 2. 0

£ 6. 6. 0

RECEIVED Cheque for £6-6-0



24th October, 1917.

MWH.



MWH.

p13cmc69

GREAT BRITAIN	11, BROWN & SONS, LANE, LONDON, E.C.	SWANSEA	BIRMINGHAM
	MIDDLESBROUGH	LEEDS	GLASGOW
	BARROW-IN-FURNESS	CARDIFF	DARLINGTON
CANADA	MONTREAL	WINNIPEG	CALGARY
	TORONTO	MOOSE JAW	VANCOUVER
UNITED STATES OF AMERICA	NEW YORK	NEW ORLEANS	ST LOUIS
	BOSTON	PITTSBURGH	KANSAS CITY
	PHILADELPHIA	CHICAGO	ST JOSEPH
	WASHINGTON	MILWAUKEE	MINNEAPOLIS
SOUTH AMERICA	BUENOS AIRES	VALPARAISO	RIO DE JANEIRO
FRANCE	PARIS		
RUSSIA	PETROGRAD		
EGYPT	CAIRO	ALEXANDRIA	
INDIA	CALCUTTA		

# W. B. PEAT & Co

SIR W. B. PEAT  
G. B. NANCARROW  
F. M. BAIN  
J. A. FORSTER  
R. B. PETRE  
W. H. PEAT  
R. M. PEAT

W. E. HARDING (AT LEEDS)  
E. T. GRANGER (AT CARDIFF)  
E. E. MEUDENS (AT BIRMINGHAM)  
H. O. HOWITT (AT MIDDLESBROUGH)

125, Ramsden Square,  
Barrow-in-Furness 23<sup>rd</sup> 24<sup>th</sup> Apl 1917

Telegrams: "VERITATEM, BARROW-IN-FURNESS" Telephone No 127

Miss Mason,  
House of Education,  
A M B L E S I D E.

Dear Madam,

We have now agreed with the Surveyor of Taxes the amended figure for which you are assessable for the year 1917/18, and enclose a Statement showing how that figure is made up. We also send you an amended Statement showing what your liability will be for Tax for the year ending 5th April 1918 if the rates are not increased.

We are glad to inform you that we have been able to induce the Surveyor of Taxes to give you a rebate on your Earned Income in respect of the assessment for the year ending 5th instant. The original assessment was made on the average profits for the three school years ending 31st December 1915, which amounted to £1,187. The Surveyor has now allowed us to take in lieu thereof the average for the three years ending 31st Decr. 1916, which amounted to

a difference of

which at 3/- per £ (the Earned rate) amounts to

955

£ 232

£34.16.0

This

W.B.P. & CO. To Miss Mason.

23<sup>rd</sup>  
24th April, 1917. PAGE 2.

This amount will be deducted from the second instalment of duty payable by you on the 1st July next.

After considerable trouble we have induced the Surveyor to submit to his head office our claim for a similar reduction in respect of the previous year's assessment. If this claim is admitted you will get a further relief amounting to £22. 13. 7. To enable us to deal with this matter we shall be glad if you will send us the receipt for the sum of £138-16-0, which we think was paid by you about December 1915 or January 1916.

The second instalment of the Tax on Earned Income for the year ending 5th April 1917 (which is payable on 1st July 1917) is as follows:-

Assessment on £1,187 @ <sup>s.</sup> 3/-	=	£ 178. 1. 0
<u>Less</u>		
First instalment paid on 1st Dec. 1916		<u>89 0. 6</u>
		89. 0. 6
<u>Less</u>		
Rebate to be allowed in respect of Earned Income for year ending 5th April 1917 as mentioned above		<u>34. 16. 0</u>
		<u>£ 54. 4. 6</u>

If the further rebate above referred to is obtained, namely £22. 13. 7, the amount payable on 1st July 1917 will be reduced to £31. 10. 11.

Yours faithfully,

W.B. Peat & Co  
K.H.



MISS C. M. MASON.

Income Tax Assessment for year  
ending 5th April 1919 .

---

- (1) Press copy of Summary of  
Receipts & Expenditure  
during year ending 31st  
December, 1917
  - (2) Press copy of Statement  
shewing Assessment  
figure for year ending  
5th April 1919.
  - (3) a. Summary of Receipts.  
b. Particulars of  
Provisions, Servants'  
Wages, Coal, &c .  
c. Particulars of Salaries,  
Examination Fees and  
Lectures, Books,  
Printing, Stationery,  
etc .
-

MISS C. M. MASON - SCALE HOW, ALBLESIDE.

Summary of Receipts and Expenditure during year ending 31st December, 1917.

RECEIPTS.		£	s.	d.
Fees		4.059	5	6
EXPENDITURE.				
Rents:-				
Scale How £227.10.0. (less Rent of Field £15.10.0)	£ 212 . .			
Scale How - acknowledgment for Greenhouse	. 2 6			
Fairfield	45 . .	257	2	6
Rates, Gas & Water:-				
Scale How	£ 76 14 5			
Fairfield	22 14 3	99	8	8
		356	11	2
Less				
Portion of above relating to Summer Vacation when Scale How is let furnished:-				
8/52nds of £227.12.6 Rent	£35. 0. 0			
8/52nds of £ 76.14.5 Rates &c	11.16. 1	46	16	1
		309	15	1
Income Tax £204-8-2 & House Duty £9-9-0		213	17	2
Bank Commission £17-11-6 less Interest £6-1-11		11	9	7
Provisions, Servants' Wages, Coal, and Upkeep of House & Garden (less Sales of Garden Produce)		2,061	9	2
Salaries; Examination Fees & Lectures; Books, Printing, Stationery & Handicrafts, Postages & Petty Expenses		1,096	4	.
Professional Attendance & Accountants' Charges		18 18	.	.
		3,711	13	.
Add				
Rent received for letting House furnished during Summer Vacation	£ 130 . .			
Less				
Proportion of Rents, Rates, &c applicable to same	46 16 1	83	3	11
Interest received on payments made on account of Purchase Money of Scale How		97	10	.
Interest on War Loan & Exchequer Bonds		12	2	.
		192	15	11
Total Net Profit	£	540	8	5



MISS G. M. MASON - SCALE HOW, AMBLESIDE.

Income Tax Assessment figure for the year ending 5th April, 1919.

			£
<u>SCHOOL PROFITS.</u>			
1915, as previously agreed	£	613	
<u>Less</u>			
Schedule "B"		9	604
1916, as previously agreed	£	737	
<u>Less</u>			
Schedule "B"		10	727
1917, as per W. B. Peat & Co.'s Statement	£	348	
<u>Add</u>			
Taxes		204	
		552	
<u>Less</u>			
Schedule "B"		11	541
<u>Add</u>			
Miss Mason's own Rent & Board	£	150	
do. Medical Attendance		13	163
			704
			3) 2,035
			x
			£ 678
<u>LETTING FURNISHED</u>			83
<u>INTEREST RECEIVED</u>	£	109	
<u>Less</u>			
Amount from which Tax has already been deducted		4	105
	<u>Total</u>	£	866

x  
Tax on this amount to be charged at 'Earned' Rate.

(A)

SUMMARY OF RECEIPTS.

	£	s.	d.
Students' Fees	2,291	11	8
Parents' Union School	1,193	13	10
Practising School Fees	599	.	.
Less	4,084	5	6
Fees returned	25	.	.
£	4,059	5	6

(B) PARTICULARS OF PROVISIONS, SERVANTS' WAGES, COAL, &C.

Housekeeping, Servants' Wages, & Household Utensils	£	1,741	14	9
Upkeep & Repairs of House, Buildings, Furniture, &c.		124	9	.
Coal and Coke		203	8	2
£9. 0. 2		£17. 2. 11		
Garden Expenses less Sales		Cr 8	2	9
£	2,061	9	2	

(C) PARTICULARS OF SALARIES, EXAMINATION FEES, & LECTURES, BOOKS, PRINTING, STATIONERY, &C.

Salaries	£	780	2	3
Examination Fees & Lectures		120	19	.
Books, Printing, Stationery, & Handicrafts		118	10	10
Petty Cash, Postages, &c.		44	15	10
Licenses		2	18	6
Accident, Health, & House Insurance		28	17	7
£	1,096	4	.	



MISS C. M. MASON - SCALE HOW, AMBLESIDE.

Assessment figure for the year ending 5th April, 1918,  
as agreed with the Surveyor of Taxes.SCHOOL PROFITS

1914, as previously agreed

Less

Schedule "B"

Excess Profits Duty

1915, as previously agreed

Less

Schedule "B"

1916 as per W. B. Peat &amp; Co.'s Statement

Add

Taxes (two years)

Less

Two years' House Duty

Schedule "B"

Add

Miss Mason's own Rent &amp; Board

Professional Attendance Private

Excess Profits Duty repaid

		£	£
		1,573	
£	3		
	36	39	1,534
		613	
		9	604
		155	
£	423		
£	19		
	10	29	
		394	
£	125		
	17		
36	178	572	727
		3)2,865	
		*	955
			83
			117
Total		£ 1,155	

LETTING FURNISHEDINTEREST RECEIVED

\*

Tax on this amount to be charged at 'Earned' Rate.

MISS C. M. MASON.

Statement showing liability for Tax during year ending 5. April, 1918,  
presuming that the rates remain unchanged.

Assessment for year to 5th April, 1918.Schedule "A."

Scale How

172	10/-	5/-	£	43	2	6			
	4/-	5/-		2	6				
9	9/-	5/-		3	12	3			
14	10/-	5/-		5	12	6	54	13	3
22	10/-	3/-	£	1	11	6	1	11	6

do. Garden

do. Land

Fairfield

Schedule "B."House Duty

Scale How

207	d.	9	£	7	15	3			
	d.	9		1	13	9	9	9	

Fairfield

Schedule "D."

Earned Income (First Instalment)

955	1/6	£	* 71	12	6				
83	4/-		16	12					
117	4/-		23	8		111	12	6	

Unearned " (House Letting)

Interest received

£ 177 6 3

\*  
Note:-

The Second Instalment of £71. 12. 6 will be payable on  
1st July, 1918.



Statement showing liability for Tax during year ending 5. April, 1918,  
presuming that the rates remain unchanged.

Assessment for year to 5th April, 1918.				£	s.	d.
<u>Schedule "A".</u>						
Scale How	10/-					
	172	5/-	£ 43 2 6			
do. Garden	9	5/-	2 6 .			
do. Land	14	5/-	3 12 3			
Fairfield	22	5/-	5 12 6	54	13	3
<u>Schedule "B".</u>						
	10/-					
	10	3/-	1 11 6	1	11	6
<u>House Duty</u>						
Scale How	207	d	7 15 3			
Fairfield	45	d	1 13 9	9	9	.
<u>Schedule "D".</u>						
Earned Income (First Instalment)	946	1/6	70 19 .			
Unearned (House Letting)	83	4/-	16 12 .			
Interest received	117	4/-	23 8 .	110	19	.
<u>Assessment for year to 5th April, 1917.</u>						
<u>Schedule "D".</u>						
Earned Income	1187	3/-	178 1 .			
Less			89 . 6			
1st Instalment paid 30th Dec. 1916						
2nd Instalment due to be paid 1st July, 1917				89	.	6
Excess Profits Duty	36					
This amount was deducted in arriving at the average for the above year, and the tax on one-third of the amount will therefore have to be repaid	=	12	3/-		1	16 .
				267	9	3

Note:-

The Second Instalment of £70-19-0 (being 1/6 per £ on £946) will  
be payable on 1st July, 1918.

MISS. C. M. MASON.

Income Tax Assessment for year  
ending 5th April, 1918.

---

- (1) Press copy of Summary of  
Receipts & Expenditure  
during year ending 31st  
December, 1916.
  - (2) Press copy of Statement  
showing Assessment figure  
for year ending 5th Apr. 1918.
  - (3) a. Summary of Receipts.  
b. Particulars of Provisions,  
Servants' Wages, Coal, &c.  
c. Particulars of Salaries,  
Examination Fees and  
Lectures, Books, Printing,  
Stationery, etc.
-



## MISS C. M. MASON - SCALE HOW, AMSTERDAM.

Summary of Receipts and Expenditure during year ending 31st December, 1918.

RECEIPTS.				£	s	d
Pess				1,356	5	.
EXPENDITURE.						
Rents:-						
Scale How £227.10.0 (less Rent of Field £16.)	£ 211	10	.			
Scale How - acknowledgment for Greenhouse.		2	6			
Fairfield.	25	.	.	256	12	6
Rates, Gas & Water:-						
Scale How	84	17	10			
Fairfield	24	£	6	109	4	4
Less				565	16	10
Proportion of above relating to Summer						
Vacation when Scale How is let furnished:-						
8/52nds of £227.12.6 Rent	£ 38	0	0			
8/52nds of £ 84.17.10 Rates	11	1	.	49	1	3
£184.8.7				517	15	7
Income Tax & House Duty				193	17	7
Bank Commission less Interest				2	6	
Provisions, Servants' Wages, Coal and upkeep of House & Garden (less Sales of Garden Produce)				2,015	11	2
Salaries, Examination Fees & Lectures; Books, Printing, Stationery & Handicrafts, Postages & Petty Expenses				1,105	10	10
Accountants' Charges.				7	7	.
Add				Profit	3	717 0 4
Rent received for letting House furnished during Summer Vacation	£ 110	.	.			
Less						
Proportion of Rents, Rates, &c. applicable to same.	28	1	3	81	18	3
Interest received on payments made on account of Purchase Money of Scale How						
Interest on War Loan	97	10	.	110	.	.
	12	14	.	192	2	9
Total Net Profit.				209	.	4

NOTE. £11 was received during the year for sale of trees, and this has been treated as a Capital realisation.

p 24cmc 69

AGENCIES IN	GREAT BRITAIN	H. IRONMONGER LANE, LONDON E.C.			
		MIDDLESBROUGH	CARDIFF	DARLINGTON	GLASGOW
		BARROW & FURNESS	SWANSEA	BIRMINGHAM	MANCHESTER
		YORK	LEEDS	SHEFFIELD	NOTTINGHAM
	SOUTH AMERICA	BUENOS AIRES	VALPARAISO	RIO DE JANEIRO	
	RUSSIA	PETROGRAD			
	HOLLAND	ROTTERDAM			
	EGYPT	CAIRO	ALEXANDRIA		
	INDIA	CALCUTTA			
	FRANCE	PARIS	MARSEILLES		
	CANADA	MONTREAL	WINNIPEG	CALGARY	VANCOUVER
		TORONTO	MOOSE JAW		
	UNITED STATES OF AMERICA	NEW YORK	NEW ORLEANS	ST LOUIS	DALLAS
		BOSTON	PITTSBURGH	KANSAS CITY	SALT LAKE CITY
		PHILADELPHIA	CHICAGO	DETROIT	PORTLAND
		WASHINGTON	MILWAUKEE	MINNEAPOLIS	SAN FRANCISCO

W. B. PEAT & CO

SIR WM B. PEAT	W. E. HARDING AT LEEDS
G. B. NANCARROW	E. T. GRANGER AT CARDIFF
F. MCBAIN	E. E. MEUGENS AT BIRMINGHAM
J. A. FORSTER	G. L. THOMAS AT DARLINGTON
R. B. PETRE	W. H. LOXLEY AT SHEFFIELD
W. H. PEAT	J. T. RANKIN AT GLASGOW
R. M. PEAT	
H. G. HOWITT	
E. MALONEY	

125, Ramsden Square  
Barrow-in-Furness 19th July 1920.  
Telegrams "VERITATEM, BARROW IN FURNESS" Telephone No 127

Miss Mason,

House of Education,

AMBLESIDE,

Dear Madam,

We enclose herewith the following Statements:-

- (1) Summary of Receipts & Expenditure during year ending 31st December, 1919.
- (2) Statement showing Assessment figure for year ending 5th April, 1921.
- (3) (a) Summary of Receipts, (b) Particulars of Provisions, and (c) Particulars of Salaries.

Our Computation of your liability for 1919/1920 is agreed by the Kendal Inspector of Taxes.

We have this year again made a claim to have the Income received from letting the house furnished treated as Earned Income, but regret that the Inspector would not allow this. We have, however, been able to get the Repairs and Upkeep of the house deducted from the rent which you receive

for



W.B.P. & CO. To

Miss Mason.

19th July.

1920. PAGE 2.

for letting the house, which means that this year £89 will  
be assessed at the Earned rate instead of at the Unearned rate.

Yours faithfully,

W.B.Peat

MWH.

Summary of Receipts & Expenditure during year ending 31st Decr. 1911

RECEIPTS.

Fees	£16.4.5	£	16	4	5
Bank Interest	less Interest & Commission	£11.10.3	£	11	10

EXPENDITURE.

Rent:-	£277.10.0	£	277	10	0
Scale How (less Rent of Field)	£16	£	16	0	0
Scale How - Acknowledgment for Greenhouse Fairfield		£	6	0	0
		£	66	12	6

Rates, Gas & Water:-		£	96	14	4
Scale How		£	28	12	0
Fairfield		£	125	8	4
		£	399	10	0

Less

Proportion of above relating to Summer Vacation when Scale How & Fairfield are let furnished:-		£	43	5	7
4/5ths of £28.1.6. Rent		£	17	5	11
4/5ths of £125.8.4. Rates		£	62	15	6
		£	329	5	4

Income Tax	House Duty	£	55	18	2
Profits of House & Garden (less Sales of Garden Produce), Provisions, Servants' Wages, Coal, &c.		£	3,021	13	24

Less

Proportion of Repairs of House, Buildings & Furniture relating to Summer Holidays when Scale How & Fairfield are let furnished		£	89	13	24
4/5ths of (£680 - £109) = £572		£	572	13	24

Salaries, Examination Fees & Lectures, Books, Printing, Stationery & Handicrafts, Postages & Petty Expenses		£	1,352	13	64
Legal Expenses		£	43	8	0

Profit

Add

Rent received for letting houses furnished during Summer Vacation		£	16	0	0
---	--	---	----	---	---

Less		£	16	0	0
Proportion of Rents Rates, &c. attributable to same		£	6	15	6
Proportion of Repairs, &c. attributable to same		£	151	15	6
		£	64	4	6

Interest received on payments made on account of Purchase Money of Scale How		£	47	10	0
Interest on War Loan		£	10	5	2

£	s.	d.
5	04	7
4,913	18	3
200	0	0
467	0	5

W. W. W.





(A)

SUMMARY OF RECEIPTS

	£	s	d.
Students' Fees	2,301	10	.
Parents' Union School	1,881	9	.
Practising School Fees	1,010	.	.
	£ 5,199	19	.

(B) PARTICULARS OF PROVISIONS, SERVANTS' WAGES, COAL, &c.

Housekeeping, Servants' Wages, & Household Utensils	£ 2,170	16	4½
Upkeep & Repairs of House, Buildings, Furniture, &c.	687	12	10
Coal & Coke	163	18	4
£26.13.2	£27.7.6	Cr.	
Garden Expenses less Sales		14	4
	£ 3,021	13	2½

(C) PARTICULARS OF SALARIES, EXAMINATION FEES & LECTURES, BOOKS, PRINTING, STATIONERY, &c.

Salaries	£ 881	17	2
Examination Fees & Lectures	181	10	6
Books, Printing, Stationery & Handicrafts	193	.	6
Petty Cash, Postages, &c.	63	5	1½
Licenses	2	18	6
Accident, Health & House Insurance	30	1	9
	£ 1,352	13	6½

10/12/29



MISS C. M. MASON.

---

Income Tax Assessment for year  
ending 5th April, 1921.

---

- (1) Summary of Receipts &  
Expenditure during  
year ending 31st  
December, 1919.
  - (2) Statement showing  
Assessment figure for  
year ending 5th  
April, 1921.
  - (3) a. Summary of Receipts.  
b. Particulars of  
Provisions, Servants  
Wages, Coal, &c.  
c. Particulars of Salaries,  
Examination Fees and  
Lectures, Books,  
Printing, Stationery,  
&c.
-

MISS C. M. MASON - SCALE HOW, ANGLETSIDE.

Income Tax Assessment figure for the year ending 5th April, 1970

<u>SCHOOL PROFITS.</u>			
1916, as previously agreed	£	717	
<u>Less</u>			
Schedule "B"		10	727
1917, as previously agreed		715	
<u>Less</u>			
Schedule "B"		11	704
1918, as per W.B. Feat & Co's Statement.	£	717	
<u>Add</u>			
Taxes		186	
		901	
<u>Less</u>			
Schedule "B"		10	891
<u>Add</u> Miss Mason's own Rent & Board.		150	1,041
			£ 2,472
			£ 824
<u>LETTING FURNISHED</u>			82
<u>INTEREST RECEIVED</u>			110
			£ 1,016



(A)

SUMMARY OF RECEIPTS.

Students' Fees	2,025	18	0
Parents' Union School	1,350	13	0
Practising School Fees	936	13	4
	4,356	5	.

(B) PARTICULARS OF PROVISIONS, SERVANTS' WAGES, COAL, &c.

Housekeeping, Servants' Wages, & Household Utensils	1,723	11	0
Unkeep & Repairs of House, Buildings, Furniture, &c.	155	.	1
Coal and Coke.	142	19	5
Garden Expenses $\$18.15.2$ less Sales $\$25.15.3$	7	.	1
	2,014	11	2

(C) PARTICULARS OF SALARIES, EXAMINATION FEES, & LECTURES.BOOKS, PRINTING, STATIONERY, &c.

Salaries.	736	3	1
Examination Fees & Lectures.	111	12	6
Books, Printing, Stationery & Handicrafts.	150	13	0
Petty Cash, Postages, &c.	57	2	1
Licenses	2	18	6
Accident, Health & House Insurance.	28	1	0
	1,105	10	10

MISSE C. M. PASON.

Income Tax Assessment for year  
ending 5th April 1920.

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- (1) Summary of Receipts &  
Expenditure during  
year ending 31st  
December 1918.
  - (2) Statement shewing  
Assessment figure for  
year ending 5th April  
1920.
  - (3) a. Summary of Receipts.  
b. Particulars of  
Provisions, Servants'  
Wages, Coal, &c.  
c. Particulars of Salaries  
Examination Fees and  
Lectures, Books,  
Printing, Stationery,  
etc.
-



p33 cmc 69

GREAT BRITAIN		FRANCE	EGYPT	SOUTH AMERICA		UNITED STATES OF AMERICA	
BARROW-IN-FURNESS	MANCHESTER	PARIS	ALEXANDRIA	BUENOS AIRES	ROSARIO	BOSTON	NEW YORK
BIRMINGHAM	MIDDLESBROUGH	BELGIUM	CAIRO	MONTEVIDEO	SAO PAULO	CHICAGO	PHILADELPHIA
CARDIFF	NOTTINGHAM	BRUSSELS	SOUTH AFRICA		VALPARAISO	CLEVELAND	PITTSBURG
DARLINGTON	SHEFFIELD	HOLLAND	JOHANNESBURG	CANADA		DETROIT	ST LOUIS
GLASGOW	SWANSEA	ROTTERDAM	MEXICO		VANCOUVER	LOS ANGELES	SAN FRANCISCO
LEEDS	YORK	INDIA	MEXICO CITY	MONTREAL	WINNIPEG	MILWAUKEE	SEATTLE
LONDON	CAMBORNE	CALCUTTA		TORONTO			
		CAWNPORE					

W.B. PEAT & CO

SIR WM B PEAT CVO	SIR W HARRY PEAT, K B E
G B NANCARROW	R M PEAT
F MCBAIN	H G HOWITT
J A FORSTER	E MALONEY
R B PETRE	E T GRANGER

TELEPHONE NO

127

TELEGRAMS

"VERITATEM, BARROW-IN-FURNESS"

125, RAMSDEN SQUARE,  
BARROW-IN-FURNESS.

13th April, 1922.

W. E. HARRING (AT LEEDS)  
E. E. MEUGENS (AT BIRMINGHAM)  
G. L. THOMAS (AT DARLINGTON) (MIDDLESBROUGH)  
J. T. RANKIN (AT GLASGOW)  
W. H. LOXLEY (AT SHEFFIELD)  
A. W. GOW (AT DARLINGTON)  
E. HUNTER (AT LEEDS)

4 Encls.

Miss Mason,  
House of Education,  
A M B L E S I D E.

Dear Madam,

We have pleasure in enclosing herewith the following  
Statements:-

- (1) Summary of Receipts & Expenditure for year to 31st December, 1921.
- (2) Particulars of (a) Receipts, (b) Provisions, Servants' Wages, Coal, &c. (c) Upkeep & Repairs of House Buildings, Furniture & Gardens, (d) Salaries, Examination Fees & Lectures, Books, Printing, Stationery, &c.
- (3) Income Tax Computation for 1922/23.
- (4) Income Tax payable for year ending 5th April, 1923, showing the instalments payable on 1st January, 1923 and 1st July, 1923.

Kindly acknowledge receipt.

The Statement No. 4 will enable you to check the  
Demand Notes which you will receive in January and July, 1923.

With

W.B P & Co To Miss Mason.

13th April, 1922. PAGE 2.

With reference to our letter of the 31st ultimo,  
we have now arranged with the Inspector of Taxes that the  
reduction of the Assessment for year to 5th April, 1922, viz:  
£29-8-0, will be deducted from the instalment of Tax due on  
1st July next.

Yours faithfully,

W.B. Peabody



(20) *W. A. R. R.*  
17/4/12



SUMMARY OF RECEIPTS

	£	s	d.
Students' Fees	3,392	8	.
Parents' Union School	2,104	11	1
Practising School Fees	1,675	15	.
<b>£</b>	<b>7,172</b>	<b>14</b>	<b>1</b>

PARTICULARS OF EXPENDITURE, HERBERT'S SCHOOL, 1922, 23, 24.

	£	s	d.
Housekeeping, Servants' wages & Household Utensils	2,599	3	2
Coal & Coke	241	15	2
<b>£</b>	<b>2,840</b>	<b>18</b>	<b>4</b>

REPAIRS & EXPENSES OF HOUSE, BUILDINGS, FURNITURE & GARDENS.

	£	s	d.
Boyle Row	639	19	9
Fairfield	145	16	10
Garden Expenses	10	6	.
<b>£</b>	<b>796</b>	<b>2</b>	<b>7</b>

PARTICULARS OF SALARIES, EXAMINATION FEES & LECTURES.

HOUSE, BUILDINGS, FURNITURE, &c.

	£	s	d.
Salaries, Examination Fees, Lectures, &c.	1,619	15	.
Books, Printing, Stationery & Manuscripts	361	15	6
Levy Cask, Postages, &c.	87	5	10
Licences	2	12	6
Accident, Health & Fire Insurance	62	8	4
<b>£</b>	<b>2,133</b>	<b>17</b>	<b>26</b>

20/ 42 Paid to  
1/4/22



MISS O. M. BACOT

INCOME TAX - 1922 - 23.

Year to 31st December, 1919 (as before)

Add

Rent charged

Less

Schedule "A"

Year to 31st December, 1920 (as before)

Less:

Fairfield &amp; Co.

Schedule "A" Scale Nov 190

" " "B"

Proportion for 44 weeks

Year to 31st December, 1921:-

Profit as per Accounts

Add

Income Tax

Interest on Mortgage

Proportion for 44 weeks

Miss Bacot's Rent &amp; Board

Less

Fairfield &amp; Co.

Schedule "A" Scale Nov 190

" " "B"

Proportion for 44 weeks

Average

Furnished Letting

As per Accounts

Add

Proportion of Mortgage Interest

Less

Proportion of Schedules "A" &amp; "B"

Interest on Gas Loan

(21) W. B. Peat & Co.  
10/4/22.10.  
5/4/22.

MISS MASON

INCOME TAX PAYABLE FOR YEAR ENDING 31st APRIL, 1983.

	Assessment				Rate of Tax.	Total Tax payable.			1st Instal- ment due on 1st Jan. 1983.			2nd Instal- ment due on 1st July 1983.		
	£	s.	d.	£	s.	£	s.	d.	£	s.	d.	£	s.	d.
<u>SCHEDULE "A."</u>														
Scale How	175	10	.	0	.	51	15	.						
do. - Gurdens	9	.	.	0	.	3	15	.						
do. - L-ma	1	9	.	0	.	2	6	.						
Fairfield	50	8	.	0	.	18	2	.						
						76	19	.	38	9	7	38	9	7
<u>SCHEDULE "B."</u>														
	9	10	.	0	.	2	17	.	1	8	6	1	8	6
<u>HOUSE DUTY -</u>														
Scale How	207	.	.	.	9	7	15	.						
Fairfield	45	.	.	.	0	.	15	.						
do.	27	.	.	.	0	.	6	9						
do. 45 @ 1d. to														
do. 45 @ 9d.	45	.	.	.	5	.	18	9						
						9	15	9	9	15	9			
<u>EARNED INCOME</u>														
	932	.	.	.										
<u>Less</u>														
1/10th Allowance	93	.	.	.										
	839	.	.	.										
<u>Less</u>														
abatement	135	.	.	.										
	704	.	.	.										
	225	.	.	.	3	33	15	.						
	179	.	.	.	6	143	18	.						
						177	9	.	88	17	6	88	17	6
<u>UNEARNED INCOME -</u>														
Furnished Letting	98	.	.	.	6	29	8	.						
Interest	10	.	.	.	6	3	.	.						
						32	8	.	32	8	.			
<u>TOTAL TAX PAYABLE</u>														
						299	8	11	170	16		138	13	7

MCH.  
13/1/83.



MISS C. M. MASON.

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Income Tax Assessment for year  
ending 5th April, 1923.

---

- (1) Summary of Receipts & Expenditure during year ending 31st December, 1921.
  - (2) Statement showing Assessment figure for year ending 5th April, 1923.
  - (3) a. Summary of Receipts.  
b. Particulars of Provisions  
    Servants' Wages, Coal,  
    &c.  
c. Upkeep & Repairs of  
    House, Buildings,  
    Furniture & Gardens.  
d. Particulars of Salaries,  
    Examination Fees &  
    Lectures, Books, Print-  
    ing, Stationery, &c.
  - (4) Statement showing Income  
    Tax payable for year to  
    5th April, 1923.
-